

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**M S D North Posey Co Schools (6600)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$1,921,676	\$2,059,318	\$2,090,189	\$2,450,519	28%	19%	17%
	11200 Regular Programs; Middle/Junior High	\$694,848	\$779,061	\$788,034	\$902,967	30%	16%	15%
	11300 Regular Programs; High School	\$1,314,218	\$1,562,104	\$1,591,353	\$1,802,070	37%	15%	13%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$34,590	\$6,931	\$0	n/a	-100%	-100%
	11420 Vocational Education; Agriculture B	\$44,157	\$70,999	\$80,660	\$80,755	83%	14%	0%
	11450 Vocational Education; Consumer and Homemaking	\$50,066	\$61,543	\$61,736	\$70,088	40%	14%	14%
	11470 Vocational Education; Business Education	\$49,760	\$42,027	\$44,548	\$49,673	0%	18%	12%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$1,781	\$2,906	\$4,960	n/a	178%	71%
	11910 Other Regular Programs; Competency Testing	\$47,714	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$17,906	\$0	\$0	\$0	-100%	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$104,269	\$5,118	\$0	\$0	-100%	-100%	n/a
	12320 Physical Impairment; Multiple Disabilities	\$0	\$109,542	\$111,998	\$95,006	n/a	-13%	-15%
	12340 Physical Impairment; Hearing Impairment	\$0	\$17,090	\$38,182	\$44,877	n/a	163%	18%
	12350 Physical Impairment; Homebound	\$16,252	\$6,845	\$8,064	\$18,014	11%	163%	123%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$39,837	\$99,670	\$50,645	\$0	-100%	-100%	-100%
	12510 Culturally Different; Communication Disorders	\$0	\$20,453	\$33,911	\$16,441	n/a	-20%	-52%
	12520 Culturally Different; Compensatory	\$65	\$6,648	\$2,288	\$1,484	> 500%	-78%	-35%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$197,837	\$346,431	\$363,176	\$161,630	-18%	-53%	-55%
	12610 Learning Disability	\$48,180	\$0	\$0	\$255,742	431%	n/a	n/a
	12810 Special Education Preschool	\$116,745	\$91,507	\$111,338	\$64,475	-45%	-30%	-42%
	12900 Other Special Programs	\$0	\$1,595	\$0	\$192	n/a	-88%	n/a
	14100 Summer School Programs; Elementary	\$19,235	\$0	\$5,654	\$4,697	-76%	n/a	-17%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$851	\$2,554	n/a	n/a	200%
	14300 Summer School Programs; High School	\$6,790	\$15,714	\$16,681	\$12,571	85%	-20%	-25%
	16100 Remediation Testing	\$42,135	\$2,344	\$0	\$0	-100%	-100%	n/a
	16200 Preventive Remediation	\$0	\$0	\$1,300	\$61	n/a	n/a	-95%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$31,153	\$42,384	\$33,006	\$24,354	-22%	-43%	-26%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$7,915	\$0	\$0	\$3,235	-59%	n/a	n/a
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$18,028	\$62,053	\$55,386	\$29,675	65%	-52%	-46%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$5,746	\$16,979	\$12,823	\$5,668	-1%	-67%	-56%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$61,192	\$72,502	\$65,414	\$82,169	34%	13%	26%
	22220 Library/Media Services; School Library	\$111,028	\$78,946	\$90,106	\$103,898	-6%	32%	15%
	22230 Library/Media Services; Audiovisual	\$1,748	\$575	\$711	\$0	-100%	-100%	-100%
	24100 Office of The Principal	\$402,142	\$444,752	\$461,976	\$546,620	36%	23%	18%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$140,015	\$0	\$0	\$0	-100%	n/a	n/a
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$678	\$144,305	\$71,458	\$197,469	> 500%	37%	176%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$61	\$0	\$0	n/a	-100%	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$6,343	\$0	\$0	\$612	-90%	n/a	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$2,797	\$0	\$0	\$0	-100%	n/a	n/a
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$268	\$2,733	\$0	n/a	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$187,659	\$303,519	\$332,194	\$162,520	-13%	-46%	-51%
<b>Student Academic Achievement Total</b>		<b>\$5,708,133</b>	<b>\$6,500,725</b>	<b>\$6,536,253</b>	<b>\$7,194,996</b>	<b>26%</b>	<b>11%</b>	<b>10%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$51,051	\$127,705	\$120,447	\$150,383	195%	18%	25%
	21320 Health Services; Medical Services	\$0	\$0	\$340	\$0	n/a	n/a	-100%
	21340 Health Services; Nurse Services	\$43,548	\$73,630	\$80,055	\$85,696	97%	16%	7%
	21390 Health Services; Other Health Services	\$0	\$0	\$0	\$61	n/a	n/a	n/a
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$24,767	n/a	n/a	n/a
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$9,194	n/a	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$99	n/a	n/a	n/a
	21890 Special Education Administration; Other Special Education Administration	\$85,878	\$73,700	\$35,001	\$79,734	-7%	8%	128%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$2,816	\$4,119	\$0	n/a	-100%	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$51,191	n/a	n/a	n/a
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$29,280	n/a	n/a	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories**  
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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$4,800	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$8,510	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$16,000	\$16,986	\$16,182	\$19,062	19%	12%	18%
	23190 Board of Education; Other Governing Body Services	\$528	\$0	\$0	\$0	-100%	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$117,715	\$266,426	\$267,924	\$343,993	192%	29%	28%
	23220 Executive Administration; Community Relations	\$27	\$0	\$0	\$0	-100%	n/a	n/a
	23290 Executive Administration; Other Executive Administration Services	\$675	\$2,206	\$2,055	\$2,376	252%	8%	16%
	25720 Personnel Services; Recruitment and Placement	\$0	\$50	\$50	\$50	n/a	0%	0%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$330	\$670	\$0	n/a	-100%	-100%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$92,116	\$125,650	\$39,933	n/a	-57%	-68%
<b>Student Instructional Support Total</b>		<b>\$315,422</b>	<b>\$655,965</b>	<b>\$652,493</b>	<b>\$849,129</b>	<b>169%</b>	<b>29%</b>	<b>30%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$718	\$3,825	\$112	\$212	-70%	-94%	89%
	23230 Executive Administration; Staff Relations and Negotiations	\$3,631	\$1,120	\$1,148	\$331	-91%	-70%	-71%
	25130 Fiscal Services; Budgeting	\$0	\$0	\$500	\$0	n/a	n/a	-100%
	25160 Fiscal Services; Financial Accounting	\$376	\$751	\$576	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$3,671	\$2,337	\$4,569	n/a	24%	95%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,351	\$1,286	\$0	n/a	-100%	-100%
	25950 Other Assessments	\$0	\$1,813	\$0	\$0	n/a	-100%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$539,657	\$674,621	\$750,341	\$889,069	65%	32%	18%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$935	\$3,826	\$14,631	\$3,498	274%	-9%	-76%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$0	\$115,071	\$86,811	\$61,530	n/a	-47%	-29%
	26700 Operation and Maintenance of Plant Services; Insurance	\$77,666	\$137,909	\$97,830	\$65,384	-16%	-53%	-33%
	27010 Student Transportation; Service Area Direction	\$116,386	\$37,193	\$36,297	\$48,917	-58%	32%	35%
	27100 Student Transportation; Vehicle Operation	\$230,342	\$283,927	\$265,858	\$304,944	32%	7%	15%
	27200 Student Transportation; Monitoring Services	\$3,404	\$318	\$1,605	\$0	-100%	-100%	-100%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$183,932	\$177,682	\$172,282	\$191,700	4%	8%	11%
	27400 Student Transportation; Purchase of School Buses	\$108,681	\$205,145	\$179,894	\$320,461	195%	56%	78%
	27500 Student Transportation; Insurance on Buses	\$16,414	\$26,274	\$23,197	\$22,364	36%	-15%	-4%
	27900 Student Transportation; Other Student Transportation Services	\$2,230	\$9,380	\$8,885	\$5,584	150%	-40%	-37%
	27910 Student Transportation; Bus Driver Training	\$150	\$437	\$0	\$181	21%	-59%	n/a
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$0	\$24,163	n/a	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$176,162	\$216,700	\$224,659	\$208,340	18%	-4%	-7%
	31400 Food Services Operations; Food Purchases	\$185,847	\$218,330	\$208,584	\$217,670	17%	0%	4%
	31900 Other Food Services	\$15,335	\$4,040	\$2,951	\$3,085	-80%	-24%	5%
	33300 Civic Services	\$0	\$372	\$0	\$0	n/a	-100%	n/a
	33400 Athletic Coaches	\$0	\$0	\$54,348	\$110,722	n/a	n/a	104%
	33600 Nonpublic School Pupil Services	\$0	\$10,955	\$1,119	\$2,966	n/a	-73%	165%
	33990 Other Community Services; Other	\$100	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$28,948	\$17,188	\$25,189	n/a	-13%	47%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$0	\$40,618	n/a	n/a	n/a
<b>Overhead and Operational Total</b>		<b>\$1,661,966</b>	<b>\$2,163,657</b>	<b>\$2,152,439</b>	<b>\$2,551,496</b>	<b>54%</b>	<b>18%</b>	<b>19%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$50,516	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$26,892	\$36,803	\$53,619	\$55,675	107%	51%	4%
	45100 Building Acquisition, Construction and Improvements	\$160,077	\$407,101	\$437,543	\$1,226,645	> 500%	201%	180%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$69,243	\$0	\$0	\$0	-100%	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$40,316	\$42,576	\$57,085	n/a	42%	34%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$160,790	\$281,843	\$440,602	\$112,244	-30%	-60%	-75%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$352,207	\$356,443	\$275,723	n/a	-22%	-23%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$78,918	n/a	n/a	n/a
	52300 Debt Services; Interest on Debt; Emergency Loans	\$0	\$0	\$0	\$4,901	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$680,500	\$1,014,500	\$1,027,000	\$827,000	22%	-18%	-19%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$233,500	n/a	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$15,811	\$0	\$0	n/a	-100%	n/a
	54200 2007 Account Code - Common School Fund	\$115,313	\$85,625	\$88,594	\$39,375	-66%	-54%	-56%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$37,500	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$938	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$1,263,331</b>	<b>\$2,234,205</b>	<b>\$2,446,377</b>	<b>\$2,949,503</b>	<b>133%</b>	<b>32%</b>	<b>21%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$69,612	\$71,054	\$77,537	\$36,079	-48%	-49%	-53%
	26492 2007 Account Code - Social Security	\$461,273	\$522,520	\$533,131	\$254,014	-45%	-51%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$0	\$0	\$0	\$5,152	n/a	n/a	n/a
	26494 2007 Account Code - Group Insurance	\$651,278	\$1,010,751	\$1,037,850	\$519,082	-20%	-49%	-50%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,843	\$1,667	\$4,290	n/a	133%	157%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$86,320	\$153,799	\$150,806	\$50,024	-42%	-67%	-67%
<b>prorated Total</b>		<b>\$1,268,482</b>	<b>\$1,759,967</b>	<b>\$1,800,990</b>	<b>\$868,641</b>	<b>-32%</b>	<b>-51%</b>	<b>-52%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$6,767,114	\$7,945,742	\$7,991,586	\$7,890,972	17%	-1%	-1%	66.2%	59.7%	58.8%	54.7%
Student Instructional Support	\$355,130	\$804,179	\$798,260	\$921,727	160%	15%	15%	3.5%	6.0%	5.9%	6.4%
Overhead and Operational	\$1,831,760	\$2,330,392	\$2,352,330	\$2,651,563	45%	14%	13%	17.9%	17.5%	17.3%	18.4%
Nonoperational	\$1,263,331	\$2,234,205	\$2,446,377	\$2,949,503	133%	32%	21%	12.4%	16.8%	18.0%	20.5%
<b>Grand Total</b>	<b>\$10,217,335</b>	<b>\$13,314,519</b>	<b>\$13,588,553</b>	<b>\$14,413,765</b>	<b>41%</b>	<b>8%</b>	<b>6%</b>				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	69.7%	65.7%	64.7%	61.1%